

Utah State Tax Commission
Sales and Use Tax Return

For state and local sales and use taxes; single place of business.

TC-71S

Rev. 6/02

Tax Commission records show
retail sales are made in the
city/unincorporated county of:

Tax Period

Return due on or before

Account Number

Use this number for all
references

☐

Check box if AMENDED and enter correct
TAX PERIOD (above) being amended.

mm dd yy

THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE

To CLOSE your account, enter your last day of business:

--	--	--

1. Total sales of goods and services

2. Exempt sales included in line 1

3. Taxable sales (line 1 minus line 2)

4. Goods purchased tax free and used by you

5. Total taxable amounts (add lines 3 and 4)

6. Adjustments (attach explanation showing figures)

7. Net taxable amounts (line 5 plus or minus line 6)

Vend. Disc. Code(s)

8. State and local tax rate

9. Total state and local tax due (line 7 multiplied by line 8)

10. Residential fuels included in line 3 \$ X .0275

11. Total taxes due (line 9 minus line 10)

12. Vendor discount (use worksheet on the reverse side)

13. NET TAX DUE (line 11 minus line 12)

☐ Check here if payment is made by electronic funds
transfer, and use TAX TYPE CODE 0400

Failure to complete lines 14 through 19 will result in penalties.

Official Use Only

14. Enter qualified exempt purchases of manufacturing equipment

15. Enter qualified exempt purchases of normal operating replacements (see instructions)

16. Enter qualified exempt commercial farming and agricultural sales

17. Enter qualified exempt ski resort purchases of electricity to operate a passenger ropeway

18. Enter qualified exempt ski resort purchases of snowmaking equipment, ski slope grooming
equipment, and passenger ropeways

19. Enter qualified exempt purchases of semiconductor fabricating or processing materials

I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

Authorized Signature

Date

Telephone

Return ENTIRE form, coupon, and payment to the address below. Please return original; make a copy for your records. Refold form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.

71S.FRM Rev. 6/02

If payment is made by electronic funds transfer, use **TAX TYPE CODE 0400**

Tax Type	Account Number	Tax Period
----------	----------------	------------

**Amount
Paid**

--

Make check or money order payable to the Utah State Tax Commission.
Do not send cash. Do not staple check to this coupon.

UTAH STATE TAX COMMISSION
SALES TAX - S
210 N 1950 W
SLC UT 84134-0400

TC-71S INSTRUCTIONS

71SI.FRM 6/01

Contact the Tax Commission if address information is incorrect or if ownership changes.

This form is to be used by vendors who sell goods or services from one fixed place of business in Utah. Vendors with multiple locations, no fixed Utah location, or selling goods or services shipped directly to Utah consumers from out-of-state must use form TC-71M or TC-71V and TC-71S Schedules A, B, or C.

Amended Returns - To amend a previously filed return, please check the "Amended Return" box below the "Account Number" box, and enter the tax period being amended in the "Tax Period" box. Amended returns should be filed with corrected amounts (not net amounts). Calculate any refund or balance due by subtracting the original payment from the corrected tax due. Submit payment of the balance due, or send a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest could result in additional charges.

LINE INSTRUCTIONS

Line 1 - Enter your total sales of goods and services delivered from a place of business in Utah. Do not include sales tax collected as part of total sales on this line. Total sales include but are not limited to: sales or leases of tangible personal property; certain services to repair or renovate tangible personal property; admissions and user fees; charges for hotel, motel, and trailer court accommodations. Electricity, heat, gas, coal, fuel oil, and other fuels sold or furnished for residential or commercial off-highway use are also subject to tax. However, these items are subject to a reduced rate when sold for residential use. Sales of these items for residential use should be included in taxable sales. The reduced rate adjustment consists of a credit of 2.75 percent deducted on line 10.

Line 2 - Enter your total amount of exempt sales included on line 1. Exempt sales include but are not limited to: coin-operated car wash, laundry and dry cleaning sales; use of certain coin-operated amusement devices; sales of snowmaking equipment, ski slope grooming equipment, and passenger ropeways to ski resorts; prescribed medicine; sales for resale for which a valid exemption certificate is presented by buyer; tangible personal property received as a trade-in on other tangible personal property; interstate commercial sales involving shipments from Utah; sales to United States government; sales to Utah governments except sales of construction materials; sales to religious or charitable institutions; sales of motor fuel; sales of certain farm equipment; and labor on real property. Sales and leases of machinery and equipment to manufacturing facilities (SIC codes 2000 through 3999, or for scrap recyclers) for normal operating replacements may be included on line 2. Do not show details of exempt sales on this return. You are, however, required to maintain a detailed record of all exempt sales claimed.

Line 4 - For taxable items purchased tax free and used by you, report the full taxable amount on this line.

Line 6 - Enter any adjustments pertaining to sales reported in previous periods such as bad debts, repossessions, and cash discounts allowed. Attach a schedule of explanation. Excess tax collected should be converted to a taxable amount and entered here. See Administrative Rule R865-19S-20. Include on this line ski resort purchases of electricity that: (1) qualify for the sales tax exemption; and (2) were subject to sales tax at the time of purchase.

Line 10 - Determine any credit to which you are entitled for sales of electricity, heat, gas, coal, fuel oil, and other fuels sold for residential use by multiplying the amount of these sales included on line 3 by .0275. Only retailers making sales for residential use may compute this credit.

Line 12 - Compute the discount using the worksheet in the next column. All vendors who collect and remit sales taxes on a **monthly** basis qualify for the vendor discount.

Line 14 - This line is to be used **ONLY** by new or expanding manufacturing companies in Utah (SIC Codes 2000 through 3999 or scrap recyclers). The amount to be shown is the total amount of qualifying purchases and leases of machinery and equipment, and should not include normal operating replacements even if their use results in increased plant production or capacity.

Line 15 - Manufacturing facilities (SIC Code 2000 through 3999, or scrap recyclers) report the total purchase price for normal operating replacements on this line. Normal operating replacements do not include repairs and maintenance.

If you need further information about reporting requirements, please contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake City area. If you need additional information, or to access up-to-date forms, publications and tax bulletins, visit the Tax Commission's home page at: <http://www.tax.ex.state.ut.us>.

If you need an accommodation under the Americans with Disabilities Act, please contact the Tax Commission at (801) 297-3811 TDD (801) 297-3819. Please allow three working days for a response.

Substitute Forms: Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.

VENDOR DISCOUNT WORKSHEET for TC-71S

PART I: State Tax Vendor Discount

A. Net taxable amount (TC-71S, line 7) \$ _____
 B. Applicable state tax (.0475 times line A) \$ _____
 C. Credit for electricity, gas, and fuel sold for residential use as reported on line 10 \$ _____
 D. State tax eligible for discount (line B less line C) \$ _____
 E. Vendor discount allowed (line D times .015) \$ _____

PART II: Local Tax Vendor Discount

F. Net taxable amount (TC-71S, line 7) \$ _____
 G. Applicable local tax (.01 times line F) \$ _____
 H. Vendor discount allowed (line G times .01) \$ _____

STOP: Complete only one: PART III or PART IV or PART V.

PART III: Public Transit Tax Vendor Discount

I. Net taxable amount subject to public transit discount (If an "A" appears in the "Vend. Disc. Codes" box of line 7, enter the total of line 7 here.) \$ _____
 J. Applicable public transit tax (.0025 times line I) \$ _____
 K. Vendor discount allowed (line J times .01) \$ _____

PART IV: Highway Tax Vendor Discount

L. Net taxable amount subject to highway tax discount (If a "B" appears in the "Vend. Disc. Codes" box of line 7, enter the total of line 7 here.) \$ _____
 M. Applicable highway tax (.0025 times line L) \$ _____
 N. Vendor discount allowed (line M times .01) \$ _____

PART V: Combined Public Transit Tax Vendor Discount

O. Net taxable amount subject to combined public transit discount (If a "C" appears in the "Vend. Disc. Codes" box of line 7, enter the total of line 7 here.) \$ _____
 P. Applicable combined public transit tax (.0050 times line O) \$ _____
 Q. Vendor discount allowed (line P times .01) \$ _____

PART VI: Total Vendor Discount Allowed

R. Add lines E, H, K, N and Q, and enter this total on line 12. \$ _____

*If there are no codes in the "Vend. Disc. Codes" box of line 7, you do not qualify for the Public Transit Taxes or Highway Tax portions of the vendor discount. Contact the Tax Commission if you have questions.

NO VENDOR DISCOUNT IS ALLOWED IF THIS RETURN IS FILED LATE OR IF TAX IS UNDERPAID

Line 16 - Retailers who sell to commercial farmers and agricultural producers must report on this line those exempt sales (or leases) of farm machinery, equipment, and other tangible personal property (supplies) sold to commercial farmers and agricultural producers. This amount must be included in the total exempt sales reported on line 2.

Line 17 - Ski resorts that purchase electricity to operate a passenger ropeway must report those purchases on this line.

Line 18 - Ski resorts that purchase snowmaking equipment, ski slope grooming equipment, and passenger ropeways sales tax exempt must report those purchases on this line.

Line 19 - Semiconductor manufacturers that purchase fabricating or processing materials must report exempt purchases on this line.

Vendors or purchasers failing to report the amounts requested on lines 14 through 19 shall be penalized the lesser of \$1,000 or 10 percent of the sales and use tax that would have been imposed if the exemption had not applied.

Sales and use taxes collected by a vendor shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.